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given, the accounts will clearly show whether he has derived any income. Only when a person does not keep any accounts, the composition formula will be applied. Therefore, it is a concession. Only if he has derived some income, he will go in for composition. So, he will not be affected. But, even granting that the parties would be affected, I submit that generally in transactions, they come to some arrangement or agreement as to who will pay the tax—whether it is the transferor or the transferee. Even if they had not come to any such agreement or arrangement, I have stated in the other House that administratively we will issue proper instructions to see that there is no double taxation

MR. CHAIRMAN : I shall now put the motion to the vote of the House. The question is—

"That the Madras Agricultural Income-tax (Amendment) Bill, 1960 (L.A. Bill No. 2 of 1960), as passed by the Legislative Assembly, be taken into consideration."

The motion was put and carried and the Bill was taken into consideration.

Clause 2 was put and carried.

Clause 1 and the Preamble were put and carried.

THE HON. SRI M. A. MANICKAVELU : Sir, I move—

"That the Madras Agricultural Income-tax (Amendment) Bill, 1960 (L.A. Bill No. 2 of 1960), as passed by the Legislative Assembly, be passed."

MR. CHAIRMAN : The question is—

"That the Madras Agricultural Income-tax (Amendment) Bill, 1960 (L.A. Bill No. 2 of 1960), as passed by the Legislative Assembly, be passed."

The motion was put and carried and the Bill was passed.

IV.—GOVERNMENT RESOLUTION.

CONSTITUTION OF A TOWNSHIP FOR THE KODAIKANAL MUNICIPALITY.

THE HON. SRIMATHI LOURDHAMMAL SIMON : Mr. Chairman, I beg to move—

"That the House do resolve that the area comprised within the jurisdiction of the Kodaikanal Municipality in the Madurai district which is a health resort, be declared to be a township under sub-section (1) of section 4-A of the Madras District Municipalities Act, 1920 (Madras Act V of 1920)."

Sir, Kodaikanal town has become a centre of attraction both as a health resort and as a tourist centre. So, not only the residents of the area, but also the tourists from outside are interested in the development of this town. The Government have considered that the development of the area as a health resort and tourist centre should be entrusted to a Committee of both officials and non-officials rather than a Municipal Council consisting of only

members elected by the residents of the area. The Government, therefore, propose that a Committee may be constituted following the model of the Courtallam Township Committee and that the Committee thus constituted may be asked to draft a scheme for the development of Kodaikanal as a health resort and tourist centre. A decision has been taken in principle to make provision in the Third Plan for the implementation of this scheme.

Hon. Members are aware of the fact that elections to the Kodaikanal Municipal Council were postponed till 1st April 1960 and that the municipal administration is being run by the Commissioner without a Council from 30th April 1959, the date on which the term of office of the Councillors expired. It is, therefore, necessary and urgent to declare the local area under the jurisdiction of Kodaikanal Municipality as a Township and to constitute a Committee for that Township.

It is proposed to issue a notification under section 4-A (1) of the Madras District Municipalities Act, 1920, as amended by Madras Act XIX of 1959 and declare the municipal area as a Township and to constitute a Committee for administering the municipal affairs of the Township and notify the strength of the Township Committee. Copies of the notification proposed to be issued have been placed on the table of the House for the information of the hon. Members.

MR. CHAIRMAN : Resolution moved—

"That the House do resolve that the area comprised within the jurisdiction of the Kodaikanal Municipality in the Madurai district which is a health resort, be declared to be a township under sub-section (1) of section 4-A of the Madras District Municipalities Act, 1920 (Madras Act V of 1920)."

SRI K. BALASUBRAMANYA AYYAR : Mr. Chairman, township is a thing which deprives the people of their right to representation. This is a matter which has to be taken into consideration. Of course, if the Government feel that it is very necessary to have a township in the interests of tourists, I can understand it. But so far as Kodaikanal is concerned, it has been a municipality for a long number of years.

3-50 p.m. SRI V. S. BALASUNDARAM : No, no.

SRI K. BALASUBRAMANYA AYYAR : I have gone there several times. I went there even in 1915 and I know the place. I am older than you and I know it has been a municipality. (Laughter). Another point also I want the Government to consider. I am not against the Resolution. Courtallam is slightly different from Kodaikanal. There are no permanent residents in Courtallam but in Kodaikanal there are any number of permanent residents. Only, people who go there for reasons of health on occasions are not very many in number, as compared with

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those who live there throughout the year. Why should we deprive the permanent residents of their right to representation? Of course, you are going to appoint a committee of officials, non-officials and so on and if I want to oppose the Resolution, I would detail all those things. But I do not propose to do that and it is a matter of discretion for Government. If the Government really feel that the place could be developed by this process to the satisfaction of the permanent residents also, they may take these steps. Otherwise, they must make out a real case, especially when there has been a municipality there for a long number of years. If it is a place which is used only as a health resort and where people go only occasionally for health reasons, it is the responsibility of the Government to develop it in the interests of such people. But there are, as I said, permanent residents there, including several missionaries, e.g., in places like Shenbaganur. They have got a high school also there, Lawrence . . . or I am sorry, Lawrence School is in the Nilgiris. I know there is a school sending up candidates for the Matriculation Examination. I am in the University and I know that. (Sri M. Seshachariar : This is in their interest.) Even then, you must be very careful. Otherwise, the whole thing may devolve in so many undesirable ways. I want to know whether the Hon. Minister is satisfied that the township will benefit the permanent residents. Is there anything like representations having been made to the Minister for the conversion of the municipality into a township by the permanent residents of the place and the Government taking this step on their representation? If not, has the Hon. Minister considered whether a township is absolutely necessary? I would like an account being given to the Council about the necessity for having a township in that area.

Sri G. KRISHNAMOORTHY : Sir, I fully endorse what the hon. the Deputy Leader of the Opposition has stated in regard to this matter. Of course, it has been a municipality for many decades and it is not known for what official purpose it is now attempted to be converted into a township. It may be, the Government are able to provide more amenities if it is converted into a township but the fact remains that it has functioned as a municipality. According to the principles of democracy which govern us, the Government must be able to do what all can be done through a township, through a municipality also. To that extent, if the Government really think that the municipality cannot be moved to do that, I think the municipal administration must be reformed in respect of all municipalities. When we have a medium of administration like the municipality and when it has been in existence for some decades, I do not know why the idea of township should come in. So, I fully endorse what the Deputy Leader of the Opposition has said and I think the Government would respect the feelings of a section of the people of Kodaikanal who, I understand, have been opposing this move.

Sri K. T. KOSALRAM: சேர்மன் அவர்களே, சர்க்கார் கொண்டுவந்திருக்கும், இந்த மசோதா, எனது நண்பர் ஸ்ரீமான் பாலசுப்பிரமண்ய அய்யர் சொன்னதுபோல், மிகவும் யோசித்துக்

கொண்டுவந்திருக்கவேண்டியதாகும். கொண்டுவந்ததற்குப் பின்னுல், சில யோசனைகளை மாத்திரம் சொல்ல வேண்டு மென்று நான் விரும்புகிறேன்.

ஜனநாயகத்திற்குக் கெடுதல் வராமலிருக்கவேண்டியதுதான் இப்போதைய அரசியல் சட்டத்தின்படி இந்த அரசாங்கம் செய்யவேண்டிய காரியமாக இருக்க வேண்டும். நல்ல காரியம் செய்கின்ருேம் என்ற பெயரால், ஜனநாயகத்தைப் புதைத்து விட்டு, ஏதாவது நல்ல காரியம் நடக்க வேண்டுமென்று நினைத் தால், அம்மாதிரி நல்ல காரியம் வேண்டாமென்றுகூட நான் சொல்வேன். ஜனநாயகத்தில் பழகும்போது, சில கஷ்டங்கள், சில தவறுகள் ஏற்படுவது இயற்கைதான். அதில் சிலர் ஏதோ செய்கின்ருர்கள் என்று சொல்வதும் இயற்கைதான். ஆனுல், ஜாக்கிரதையாகச் செய்ய வேண்டுமென்று எதற்காகச் சொல் கிறேன் என்ருல், குற்ருலம் டவுன்ஷிப் ஏற்படுவது உண்மை யிலேயே நல்லது என்றுதான் நாங்களெல்லாம் நினைத்தோம். இப்பொழுது அங்கு நடக்கும் டவுன்ஷிப் வேலையைப் பார்க்கும் போது, ஏதோ இரண்டு பேர் ஆபீசில் உட்கார்ந்துகொண்டு எதையாவது பண்ணுவது என்ருல், டவுன்ஷிப் வந்தால் என்ன நடக்கும் என்று எதிர்பார்த்தோமோ அப்படி எதிர்பார்த்தபடி நடக்கவில்லை என்பது என்னுடைய சொந்த அனுபவம். ஆகவே, அங்கு ஓரளவு ஜனநாயக முறைப்படி இருக்குமானுல், ஆகவே, அங்கு ஓரளவு ஜனநாயக முறைப்படி இருக்குமானுல், அந்த "அபிஷியல் ப்யூராக்ரஸி" என்று சொல்கிறபோது, அதிகாரிகள் தாங்கள் நினைத்ததைப் பண்ணவேண்டுமென்ற மமதை இல்லாமல், மக்களுடைய விருப்பததிற்கு இணங்க பல காரியங்கள் நடந்திருக்க முடியும். இதில் எனக்குக் கொடைக் கானலைப்பற்றி ஒரு பயம் உண்டாகிறது. முனிசிபாலிடியாக இருக்கும்போது, பல பேர்கள் சில நூற்றுக்கணக்கான ஏக்கர் நிலங்களை ஏகபோகமாக எடுத்துக்கொள்ள வேண்டுமென்று பல நாட்களாகக் கேட்டுக்கொண்டு வருகிருர்கள் என்பதும் தெரியும். முனிசிபல் நிர்வாகம், ஜனநாயக நிர்வாகம் பொது மக்களிடத்தில் வோட்டு வாங்க வேண்டும் என்ற பயத்தினுல், தற்காலம் சுயநலக் காரியங்களுக்கு இணங்காமலிருந்து வருகிருர்கள் என்பதும் எனக்குத் தெரியும். ஆகவே, டவுன்ஷிப் என்று வந்துவிட்டால், ப்யூராக்ரஸி வந்துவிடுகிறது. அதிகார வர்க்கம்தான் யாரை நாமினேஷன் செய்யலாம் என்று சொல் கிறது. அல்லது, யாராவது "ஐயா, எனக்கு நாமினேஷன் கொடுங்கள்" என்று கேட்டுவிட்டால், நாமினேஷன் செய்து விடுகிருர்கள். பொதுவாக அதிகாரி சொல்கிறபடி செய்துவிடு கிருர்கள். கிராம முன்சீப், கர்ணம் என்ன எழுதுகிருர்களோ, அதுவேதான் கடைசி வரையில் நிற்கிறது. அவ்வாறுதான் டவுன்ஷிப்புக்கு நாமினேஷன் செய்வதும் அதிகார வர்க்கம் சொல்கிறபடி இருக்கிறது. யாரை நாமினேஷன் பண்ணு கிருேம் என்று தெரியாதபோதே, அந்த ஆள் என்ன செய்ய வேண்டும் என்று தெரியாமலேயே சில நாமினேஷன் நடக்கிறது. அந்த நாமினேஷனை யாருக்காவது கொடுத்துவிட்டால், கொடைக்கானலில் இன்றிருக்கும் ப்யூடியைக் கெடுத்துவிடாம லாவது பார்த்துக்கொள்ள வேண்டுமென்று கேட்டுக்கொள்

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கின்றேன். டவுன்ஷிப் அமைக்கப்பட்டால், இன்றைக்குள்ள நிலைமையைவிட நல்லதாகச் செய்ய வேண்டும். நல்லது செய்யாவிட்டாலுங்கூட, இருப்பதையாவது கெடுக்காமலிருக்க வேண்டும். ஆகையால், அமைச்சர் அவர்கள் இதிலே கவனம் செலுத்த வேண்டும். அங்குள்ள மிஷனரி இன்ஸ்டிட்டியூஷன்கள் நன்றாக நடக்கின்றன. அவர்கள் நல்ல சேவை செய்கிறார்கள். அதை யாரும் மறுக்க முடியாது. அதற்கெல்லாம் கெடுதல் வந்துவிடக்கூடாது. அங்குள்ள நிலங்களை யாரோ ஒருசிலர் எடுத்துக்கொள்ளுகிறார்களாம். இவர் 500 ஏக்கர் கேட்டார், அவர் 1,000 ஏக்கர் கேட்டார், இன்னொருவர் 2,000 ஏக்கர் கேட்டார் என்று எல்லாவற்றையும் பங்கு போட்டுக் கொள்ள நினைக்கிறார்கள்.

SRI P. T. RAJAN: சொல்வது புதிதாக இருக்கிறதே.

SRI K. T. KOSALRAM: இருக்கிறது, ஸார். டவுன்ஷிப் என்ற பெயரால். இப்படி ஒரு தவறு வராமல் பார்த்துக் கொள்ள வேண்டுமென்று அரசாங்கத்தையும் அம்மையார் அவர்களையும் கேட்டுக்கொண்டு என்னுடைய பேச்சை முடித்துக்கொள்ளுகின்றேன்.

SRI M. SESHACHARIAR : Mr. Chairman, in regard to this Resolution, I would like to say only this. It is, of course, true that the municipality has been there since 1890 or 1899. That is what I understand. That means, it has been there for over sixty years. But there have been no improvements at all. There have been no new houses built. Very often, we see factions there. If anybody who saw that place thirty or forty years ago goes there now, he will find only the same condition there. Here, we see that there is also a possibility of getting some large grant or subsidy because it is a tourist centre as well as a health resort. Why should you deprive people of that? If it is going to continue to be a municipality, you are not going to get anything under the Third Plan for the improvement of this important tourist centre. If it is converted into a Township, you are bound to get much more money than you have spent so far. Therefore, it is better that it is converted into a Township. 4 p.m.

Sir, the only difficulty as my hon. Friend said is this. People will be nominated to the Township Committee and the Collector will be the Chairman of the Committee. That is what we find in all Townships. There will be a little amount of difficulty owing to the fact that there will be no elected representative. But the question before us is not that. A number of houses are going to be put up, especially at the Lake View. There is the possibility of improving that portion to a very great extent. Therefore, I would wish all the hon. Members support this measure, because it is absolutely necessary that the place is improved and I may tell hon. Members that it is better than several of the other health resorts, but that it is not used by people for want of other amenities which are available in other health resorts.

SRI P. T. RAJAN : Mr. Chairman, Sir, something new, I have heard from the hon. Member Sri Seshachariar. I do not think Kodaikanal had ever suffered for want of improvements, during the last 20 or 25 years. Compared to Ootacamund, perhaps there are not so many amenities available at Kodaikanal. But all the same the Kodaikanal Municipality has been functioning well. The visitors who had been to that place have not complained that the Municipality's administration was detrimental to them or to their stay there. Sir, if you want to do away with the Municipality on the score that the Government of India would contribute more for providing greater facilities there, I cannot agree with that. If the Municipal Chairman and the Councillors do not perform their duties, Government have got powers to appoint a Special Officer or do away with the existing Councillors and order fresh elections. I know that the Government are very keen that the place should be improved and made an attractive tourist centre. I quite agree with that. But to do that, they should not seek radical remedies and do away with old institutions which have functioned fairly well. I must differ and differ strongly, Sir, from the hon. Member Sri Seshachariar in the view that Kodaikanal Municipality is not functioning well. If the Hon. Minister feels that she can give more funds for the improvement of that place, let her do so. Let her also take care that the Municipality functions well. I would very much urge that everything possible should be done to improve that place, short of doing away with the Municipality. The Government can take powers to set matters right. But I would be very sorry if an old institution like the Municipality of Kodaikanal which has been functioning for such a long time fairly well is done away with now.

THE HON. SRIMATHI LOURDHAMMAL SIMON : Mr. Chairman, Sir, every one of the hon. Members knows that Kodaikanal is a health resort and, as has been pointed out, the Municipality has also been functioning well for the past many many years. But now the question under consideration is not whether the Municipality is functioning well or not. The population of that place is only 10,941 whereas we have to have a population of 20,000 and more to have a Municipality. With such a small population, the Municipality continued to exist for the past so many years and no special work could be done by it to improve that place. The hon. Member Sri Seshachariar said that the place remained as it was for so many years. I quite agree with him. Because it was a Municipality, Government could not do anything special for that place by special grants or subsidies and provide the much needed amenities to tourists and the people living there. Not only that. The area is also scattered. The area of the Municipality is 6¼ sq. miles and there are only 1,656 buildings. The income of the Municipality is low. With that low income and especially in a hilly area, the Municipality could not do anything however much they might desire to improve that place. I would also like to say, in this connection, that on 11th May 1956 the Municipality itself passed a resolution asking for

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the conversion of the Municipality into a Township. There was also a memorandum from several people of the place, including a lawyer, that it should be converted into a Township. Of course, there were a few people who wished that there should be no change. Perhaps they did not suffer from the disadvantages that the others did.

Sir, the hon. the Deputy Leader of the Opposition complained that the Government had not provided the necessary facilities for the tourists. I do agree with him that there are no proper facilities for tourists, and there is no means of doing anything at all because it is a Municipality and that, with a poor income. The hon. Member said that the Municipality should not be done away with for the sole reason that we would be getting some money from the Centre. Even though we will get more financial help from the Centre or from the State if it is converted into a Township, we can never do that for that only reason. But the fact still remains that a township or a health resort alone can receive special considerations. Already there is a proposal to put up two travellers bungalows. The Fisheries Department has proposed to spend Rs. 25,000 for providing boating facilities. All these things cannot be easily got if it remains a Municipality. Quite a lot of other improvements have also got to be made.

Sir, the hon. Member Sri K. T. Kosalram said that the existing Townships were not functioning properly. I am sorry to say that at present there is no township for that place. There we have only a Municipality managed by the Commissioner. We cannot expect that to function properly. Then, the hon. Member also expressed the fear that the Government might not even know the people they might nominate to these Township Committees. I do not think this can ever happen. Government must know the people whom they are nominating. Unless they know them, Government cannot nominate them as members. Government will take proper care to see that only those who will be prepared to give their best services, are nominated to the Committee. There will be officials and non-officials on the Committee. Particular attention will be paid to this matter. I can never tolerate people being nominated without the Government knowing who they are.

SRI K. T. KOSALRAM : Everyday it is happening.

THE HON. SRIMATHI LOURDHAMMAL SIMON : It cannot happen. Government are expected to know them. Otherwise, Government will not nominate those people. There are not going to be many members on the Committee. I am, therefore, sure that Government will take care to see that only proper persons are nominated to the Committee so that not only the interest of the people there but also the interest of the tourists may be safeguarded.

I thank the hon. Member Sri Seshachariar for the support he has extended to this motion and also the other Members for their suggestions. I will take note of some of the warnings given here. The main object of this motion is that we should provide greater facilities to people who live there and also to the tourists who may be visiting the place during the season. Therefore, I hope hon. Members will agree to the conversion of the Kodaikanal Municipality into a Township.

SRI K. BALASUBRAMANYA AYYAR : I hope the necessary rules when framed would be placed before the House in view of the warnings that were here given by some hon. Members.

THE HON. SRIMATHI LOURDHAMMAL SIMON : I may tell the hon. Members that without placing those rules before the House we cannot form the Township. They will come before the House and only with the consent of the House, the Township will be formed.

MR. CHAIRMAN : The question is—

'That the House do resolve that the area comprised within the jurisdiction of the Kodaikanal Municipality in the Madurai district which is a health resort, be declared to be a township under sub-section (1) of section 4-A of the Madras District Municipalities Act, 1920 (Madras Act V of 1920).'

The Resolution was put and carried.

MR. CHAIRMAN : Before adjourning the House, I have to say a few words because when the Council meets next month, elections would have taken place in respect of one-third of the strength of the House. A fair number of our sitting Members, I know, are definitely coming back. A few—Sri Janakirama Mudaliar, Sri P. S. Krishnaswamy Ayyangar and Sri V. V. Ramaswami—won't come back to the House. So, I want to thank them for all the help and assistance they have given me in the conduct of the business of the Council. I am sure it is the feeling of all Members here that we will miss them very much. I also wish that all the sitting Members who are contesting the elections will come back re-elected to this House.

Ours is a very good House doing good work for the past so many years. Let me, on my behalf and on behalf of the House, wish those Members who are going away a happy and useful life outside the Council. I hope sometime they will come back to this House. To those who are standing for election, we wish the best of luck and I hope they will all come back with a great majority.

The House will now adjourn and meet again at 3 p.m. on Friday, the 22nd April 1960.

The House then adjourned.